

Summary of Special Legislation – Real Estate Transfer Tax

Article 31-A Erie County

An officer of the county shall pay to the Niagara Frontier transportation authority all revenue deposited under this section.

Distributions made to the Niagara Frontier transportation authority shall be used only for operations of mass transportation services provided by the Niagara Frontier transportation authority within the county of Erie. All such distributions shall be made in accordance with the provisions of a contract between the county of Erie and the Niagara Frontier Transit Metro System, Inc. Such contract may only be amended with the consent of the Niagara Frontier Transit Metro System, Inc. and when authorized by at least a two-thirds vote of the county legislature.

Notwithstanding the provisions of subdivision one of this section, on and after the first day of April, nineteen hundred ninety-three, distributions shall be paid into a repair reserve fund established by the county pursuant to section six-d of the general municipal law for the purpose of repair of county roads and bridges within such county.

Article 31-B Town of Brookhaven

The town must establish a community preservation fund pursuant to section sixty-four-f of the town law. Revenues from such tax shall be deposited in such fund and may be used solely for the purposes of such fund.

Section 64-f : The purposes of the fund shall be exclusively, (a) to implement a plan for the preservation of community character as required by this section, (b) to acquire interests or rights in real property for the preservation of community character within the town including villages therein in accordance with such plan and in cooperation with willing sellers, (c) to establish a bank pursuant to a transfer of development rights program consistent with section two hundred sixty-one-a of this chapter, (d) to provide a management and stewardship program for such interests and rights consistent with subdivision nine of this section and in accordance with such plan designed to preserve community character; provided that not more than ten percent of the fund shall be utilized for the management and stewardship program, and (e) to make payments to school, fire, fire protection and ambulance districts in connection with lands owned by the state or any municipal corporation within the central pine barrens area as defined in subdivision ten of section 57-0107 of the environmental conservation law.

Preservation of community character shall involve one or more of the following: (a) establishment of parks, nature preserves or recreation areas; (b) preservation of open space, including agricultural lands; (c) preservation of lands of exceptional scenic value; (d) preservation of fresh and saltwater marshes or

other wetlands; (e) preservation of aquifer recharge areas; (f) preservation of undeveloped beachlands or shoreline; (g) establishment of wildlife refuges for the purpose of maintaining native animal species diversity, including the protection of habitat essential to the recovery of rare, threatened or endangered species; (h) preservation of pine barrens consisting of such biota as pitch pine, and scrub oak; (i) preservation of unique or threatened ecological areas; (j) preservation of rivers and river areas in a natural, free-flowing condition; (k) preservation of forested land; (l) preservation of public access to lands for public use including stream rights and waterways; (m) preservation of historic places and properties listed on the New York state register of historic places and/or protected under a municipal historic preservation ordinance or law; and (n) undertaking any of the aforementioned in furtherance of the establishment of a greenbelt.

Article 31-C Broome County

All revenue derived from the imposition of such tax shall be deposited into the general fund of the county of Broome and shall only be appropriated by the county legislature of the county of Broome to fund veterans` services programs within such county.

Article 31-D Towns in the Peconic Bay Region

All monies received from the treasurer shall be deposited in the fund of the town, pursuant to section sixty-four-e of the town law.

Section 64-e: The purposes of the fund shall be exclusively, (a) to implement a plan for the preservation of community character as required by this section, (b) to acquire interests or rights in real property for the preservation of community character within the town including villages therein in accordance with such plan and in cooperation with willing sellers, (c) to establish a bank pursuant to a transfer of development rights program consistent with section two hundred sixty-one-a of this chapter, (d) to provide a management and stewardship program for such interests and rights consistent with subdivision nine of this section and in accordance with such plan designed to preserve community character; provided that not more than ten percent of the fund shall be utilized for the management and stewardship program, and (e) to make payments to school, fire, fire protection and ambulance districts in connection with lands owned by the state or any municipal corporation within the central pine barrens area as defined in subdivision ten of section 57-0107 of the environmental conservation law.

Preservation of community character shall involve one or more of the following: (a) establishment of parks, nature preserves, or recreation areas; (b) preservation of open space, including agricultural lands; (c) preservation of lands of exceptional scenic value; (d) preservation of fresh and saltwater marshes or other wetlands; (e) preservation of aquifer recharge areas; (f) preservation of

undeveloped beachlands or shoreline; (g) establishment of wildlife refuges for the purpose of maintaining native animal species diversity, including the protection of habitat essential to the recovery of rare, threatened or endangered species; (h) preservation of pine barrens consisting of such biota as pitch pine, and scrub oak; (i) preservation of unique or threatened ecological areas; (j) preservation of rivers and river areas in a natural, free-flowing condition; (k) preservation of forested land; (l) preservation of public access to lands for public use including stream rights and waterways; (m) preservation of historic places and properties listed on the New York state register of historic places and/or protected under a municipal historic preservation ordinance or law; and (n) undertaking any of the aforementioned in furtherance of the establishment of a greenbelt.

Article 31-E Nassau County

All revenue derived from the imposition of such tax shall be deposited into the general fund of the county of Nassau and shall only be appropriated by the county legislature of the county of Nassau for the payment of debt service.